Ownership Certificates

under the

Federal Income Tax Law

including

Returns of Information
and Withholding

Guaranty Trust Company
of New York

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Returns of Information and Withholding

Guaranty Trust Company of New York
140 Broadway

FIFTH AVENUE OFFICE
Fifth Avenue and 43rd Street

MADISON AVENUE OFFICE
Madison Avenue and 60th Street

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GUARANTY TRUST COMPANY OF NEW YORK

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Foreword

THIS booklet is designed to give briefly and clearly the requirements of the law and regulations, relating to withholding and information at the source, and the use of the various forms prescribed by the Treasury Department. When preparing certificates to accompany coupons presented for payment, the chart on page 21 will be found of much assistance in selecting the proper form to be used and line and column on the form in which the amount of the interest or dividend is to be entered.

GUARANTY TRUST COMPANY OF NEW YORK

Withholding of Tax at Source

Classes of Income Subject to Withholding

Under the Revenue Law of 1918, income subject to withholding of the tax at the source may be divided into three classes:

(1) Miscellaneous fixed or determinable, annual or periodical gains, profits and income, payable to nonresident alien individuals and foreign corporations not engaged in business in the United States and not having an office or place of business therein;

(2) Interest on bonds of domestic corporations not containing a "tax-free" covenant clause, payable to nonresident alien individuals and foreign corporations not engaged in business in the United States and not having an office or place of business therein;

(3) Interest on bonds of domestic corporations containing a "tax-free" covenant clause, payable to nonresident alien individuals, to foreign corporations not engaged in business in the United States and not having an office or place of business therein, to citizens of the United States, to alien residents of the United States, or to domestic or foreign partnerships, or personal service corporations (see page 6).

Other payments of income are not subject to withholding of the tax at the source and in no case is there any withholding of tax at the source on income payable to domestic corporations or to foreign corporations having an office or place of business in the United States.

Income Other Than "Tax-Free" Covenant Bond Interest

Individuals and Fiduciaries

Under the Revenue Act of 1918, payments of interest, rent, salaries, wages, and all other fixed or determinable annual or

periodical income made to nonresident alien individuals and to nonresident alien fiduciaries, except—

(a) income derived from dividends on stocks of corporations subject to income tax;
(b) interest on bonds or similar obligations of corporations, containing a "tax-free" covenant clause; or
(c) items upon which personal exemption is claimed,

is subject to withholding of tax at the source at the rate of 8 per centum.

Corporations

Fixed or determinable annual or periodical income, with the exceptions stated in the foregoing paragraph, payable to foreign corporations not engaged in trade or business in the United States and not having an office or place of business therein, is subject to withholding of tax at the source at the rate of 10 per centum.

Domestic banks are now required to withhold tax on interest on bank deposits of foreign corporations, not having an office or place of business in the United States, including foreign banks, and such withholding applies to interest credited on and after February 25, 1919.

Partnerships and Personal Service Corporations

Withholding is required at the rate of 2 per centum in the case of interest payable to a partnership, whether resident or nonresident, upon bonds or obligations of domestic or resident corporations containing a "tax-free" covenant clause, which is also the case with respect to a corporation which has received notice from the Income Tax Unit of the Treasury Department that its return as a personal service corporation has been approved. Other fixed or determinable annual or periodical income payable to resident or nonresident alien partnerships is not subject to withholding of tax at the source.

Exemption from Withholding on Salaries of Nonresident Alien Individuals

A nonresident alien individual who receives salaries, wages, or other fixed or determinable annual or periodical compensa-

tion from sources within the United States, is permitted to claim the personal exemption or exemption for dependents, if the country of which he is a citizen or subject allows a similar credit for personal exemption or exemption for dependents to citizens of the United States not residing in such country. This exemption may be claimed by filing with the employer, Form 1115 (page 55), duly filled out and executed under oath. If it appears that such employee is entitled to the credit and that such credit has not yet been exhausted, the employer need not, until such credit is in fact exhausted, withhold any tax from payments of salary, wages, or other compensation made to such employee.

A nonresident alien individual, who is a citizen or subject of the following countries, is entitled, for the purpose of the normal tax, to such credit for personal exemption and for dependents as his family status may warrant:

Argentina	Galicia	Roumania
Belgium	Goritz	Russia (including Poles owing allegiance to Russia)
Bohemia	Gradisca	
Bolivia	Herzegovina	
Bosnia	Istria	Salzburg
Brazil	Lower Austria	Santa Domingo
Bukowina	Mexico	Serbia
Canada	Montenegro	Siam
Carinthia	Moravia	Silesia
Carniola	Morocco	Spain
Chile	Newfoundland	Styria
China	Nicaragua	Switzerland
Cuba	Norway	Trieste
Dalmatia	Panama	Tyrol
Denmark	Paraguay	Upper Austria
Ecuador	Persia	Union of South Africa
Egypt	Peru	
France	Portugal	Venezuela.

A nonresident alien individual, who is a citizen or subject of the following countries, is entitled to a credit for personal exemption, but is not entitled to a credit for dependents:

Bachka	Salvador	Slavonia
Banat of Temesvar	India	Slovakia
Croatia	Italy	Transylvania.

A nonresident alien individual, who is a citizen or subject of the following countries, is not entitled to credit for either a personal exemption or for dependents:

Australia	Great Britain or Ireland	The Netherland
Costa Rica	Japan	New Zealand
		Sweden.

If a nonresident alien individual is a citizen or subject of a country not included in any of the above lists, then, in order to secure credit for either the personal exemption or exemption for dependents, he must prove to the satisfaction of the Commissioner of Internal Revenue, either (a) that his country does not impose an income tax, or (b) that in imposing an income tax, it grants the similar credit required by the Revenue Act of 1918.

Income of Nonresident Alien Not Subject to Tax

Salaries, wages, commissions, and rents paid by domestic business enterprises to nonresident alien employees for services rendered entirely in a foreign country or for property located in a foreign country, are not subject to tax as income from sources within the United States. Interest on notes of a corporation organized in the United States, but doing no business and owning no property therein, paid to a nonresident alien is also not subject to tax. Likewise, the tax does not apply to charter money or freight shipments received by a foreign owner in regard to a vessel operated between the United States and foreign ports, if the person receiving the income maintains no regular agency in the United States and is not doing business in the United States, or to compensation received by nonresident alien purchasing agents from foreign governments. Accordingly, no withholding or reports of information are required in connection with payments of income as described above.

"Tax-Free" Covenant Bonds

Interest on bonds, containing a "tax-free" covenant clause, of domestic and resident corporations (and of foreign corpo-

rations having a paying agent in this country*), is subject to withholding at the rate of 2 per centum when such interest is payable to

(a) citizens or residents of the United States,
(b) nonresident alien individuals,
(c) partnerships (resident or nonresident),
(d) personal service corporations,**
(e) foreign corporations not engaged in business in the United States and not having an office or place of business therein,
(f) resident fiduciaries,
(g) nonresident fiduciaries,
(h) owners unknown.

In the collection of such interest, Form 1000 (page 23) should be used.

The effect of the provision requiring the deduction of the tax of 2 per centum in the case of "tax-free" securities is to bind the debtor corporation to pay the normal tax to the extent of 2 per centum or less, according to the terms of the particular covenant. Insofar as the owner of such bond is concerned, there is no actual deduction of the tax when the corporation assumes at least 2 per centum. The owner, in such cases, receives the face value of the coupons if the corporation assumes the normal tax of 2 per centum, or the face value of the coupon, less any part of 2 per centum which the debtor corporation does not assume.

For example, on coupons amounting to $100, if the corporation assumes the payment of the normal tax of 2 per centum or more, the face value of the coupon will be paid to the bondholder, and the bondholder will take credit in his income tax return for the amount of the tax paid by the corporation. If the corporation, however, assumes the payment of only 1 per centum of the normal tax, the debtor corporation will pay 1 per centum and deduct 1 per centum, the owner of the bonds receiving $99 and taking credit on his return for the payment of tax equal to 2 per centum.

Withholding of tax at the source from interest on bonds or

*Withholding applicable only when interest is payable to an individual citizen or resident of the United States or to a resident partnership or personal service corporation (see page 6).
**See page 6.

other obligations containing a "tax-free" covenant, shall not be required in the case of a citizen or resident alien individual, if he files with the withholding agent, when presenting interest coupons for payment or not later than February 1st following the taxable year, an ownership certificate Form 1001 (page 25), claiming credit for the personal exemption or exemption for dependents.

In case a nonresident alien is entitled to a like exemption under Treasury Regulations and his gross income from sources within the United States (including bond interest) does not exceed his personal exemption and credit for dependents, in addition to certificate Form 1000, he should also file at the end of the calendar year, but not later than February 1, certificate Form 1001-B (page 29).

Domestic and resident corporations and foreign corporations having an office or place of business in the United States when collecting interest on "tax-free" covenant bonds, should file certificate Form 1001, since the law does not require withholding of tax in the case of domestic and resident corporations and foreign corporations having an office or place of business in the United States. For this reason, a domestic corporation or a foreign corporation having an office or place of business in the United States does not receive the benefit of the "tax-free" covenant in the bonds unless the taxpayer is reimbursed by the corporation.

When certificate Form 1001 or Form 1001-B is so filed, the debtor corporation is relieved from paying the tax.

Tax Paid by Debtor Corporation

The amount of income tax paid for a bondholder by an obligor pursuant to a "tax-free" covenant in its bonds, is held by the Treasury Department to be in the nature of additional interest paid to the bondholder and must be included under gross income in the income tax return of the bondholder. The tax so paid by the obligor corporation, however, cannot be deducted from gross income in the return of the corporation.

Owner of Bonds or Securities Unknown

Withholding of tax at the source in all cases at the highest applicable rate is also required from interest on bonds or other

similar obligations where the owner of such bonds is unknown to the withholding agent. The "highest applicable rate" as used herein is

(a) 2 per centum in the case of interest upon bonds or other obligations of domestic or resident foreign corporations containing a "tax-free" covenant, and
(b) 8 per centum in the case of other fixed or determinable annual or periodical income (other than dividends from corporations liable to income tax).

In such cases, the first bank receiving the coupons shall require of the payee, an affidavit showing—

(a) name and address of the payee;
(b) name and address of the debtor corporation;
(c) date of maturity of the interest;
(d) name and address of the person from whom the coupons were received;
(e) amount of interest;
(f) statement that the owner of the bonds is unknown to the payee.

The first bank shall also prepare ownership certificate, Form 1000 (page 23), crossing out "owner" and inserting "payee," entering the amount of the interest on line 6, and stamping or writing across the face of the certificate "Affidavit furnished," adding the name of the bank.

The affidavit and certificate must be forwarded to the collector with the monthly return on Form 1012 (page 43). Affidavits cannot include interest payments of different issues or different maturities, separate affidavits being required for each issue and each maturity.

In the case of a foreign item which is not accompanied by an ownership certificate and the owner of which is unknown, a like affidavit, and Form 1001-A, showing the name and address of the payee, should be executed by the first bank. For audit purposes, the Treasury Department will consider the payee to be the actual owner of the income.

Tax Exempt Bonds

Ownership certificates are not required in the collection of interest on obligations of the United States or of any state,

territory, or any political subdivision thereof or of the District of Columbia, or on securities issued under the Federal Farm Loan Act of July 7, 1916.

While the bonds of the War Finance Corporation are exempt from normal tax, they are not obligations of the United States and the Treasury Department therefore requires that ownership certificate Form 1001 be executed when collecting interest thereon.

Withholding in 1918

In the case of payments made prior to February 25, 1919, where a withholding agent, pursuant to the Revenue Acts of 1916 and 1917, withheld only 2 per centum from the income of nonresident alien individuals, only such sum is required to be paid to the Government. As to payments made on and after February 25, 1919, tax shall be withheld at the rates prescribed by the Act of 1918.

In all cases where a withholding agent withheld tax pursuant to the Revenue Acts of 1916 and 1917, from the income of foreign corporations not engaged in trade or business within the United States and not having an office or place of business therein, such withholding agent need return only the sum withheld to an amount not in excess of the aggregate sum required to be withheld by the terms of the Revenue Act of 1918. As to payments made to foreign corporations on and after February 25, 1919, tax shall be withheld at the rates prescribed by the Act of 1918.

On payments made prior to February 25, 1919, withholding as to foreign corporations not engaged in trade or business within the United States and not having an office or place of business therein, was confined to interest on bonds of domestic and resident corporations and dividends on stock of domestic and resident corporations. The Revenue Act of 1918 repealed the provision requiring the withholding of tax on dividends on stocks of domestic and resident corporations, payable to foreign corporations, but extended withholding to miscellaneous fixed or determinable annual or periodical income.

Release of Excess Tax Withheld

As the Revenue Act of 1918 does not provide for the withholding of tax in the case of corporate dividends, any tax so withheld since December 31, 1917, shall be released by the withholding agent and paid over to the corporation from which it was withheld, or its proper representative.

Where withholding agents have so released any excess of tax, an itemized statement showing the names, addresses, and amounts refunded should have been attached to the annual list return (Form 1013, page 45) in order to reconcile any discrepancy between the aggregate amount of tax returned as shown by the monthly list returns (Form 1012, page 43) and the aggregate amount as shown by the annual list return. If a bank or withholding agent has filed its annual list return without such supplementary information as to items thus released, an amended return should be prepared and filed with the collector, accompanied by an explanatory letter.

Withholding in the Case of Enemies

Payments made after October 6, 1917, to the Alien Property Custodian are in the same category as payments made to or for citizens or residents of the United States. Withholding at the source is accordingly not required, except in the case of interest payments on corporate bonds or other obligations containing a "tax-free" covenant.

Liability of Withholding Agent

Every withholding agent is made liable for tax required to be withheld at the source and is indemnified against the claims and demands of any individual, corporation, or partnership for the amount of any payments made in accordance with the law. If any tax required to be deducted and withheld is paid by the recipient of the income it shall not be recollected from the withholding agent and in cases in which the tax is so paid, no penalty shall be assessed or collected from the recipient of the income or the withholding agent for failure to return or pay the same, unless such failure was fraudulent and for the purpose of evading payment.

Information at Source

Payments of Miscellaneous Income of $1,000 or More

All persons, including disbursing officers, employees of the United States, and fiduciaries, making payments to any individual citizen or resident of the United States, domestic partnership, personal service corporation, or fiduciary of fixed or determinable income of $1,000 or more in a taxable year, whether such total sum is made up of wages, salaries, commissions or compensation in any other form must render a report thereof on Form 1099 (page 41), accompanied by a letter of transmittal on Form 1096 (page 49), to the Commissioner of Internal Revenue for the preceding calendar year on or before March 15th.

Reports are not required in the following cases:

(1) Interest on the obligations of the United States, of states, territories, or political subdivisions thereof or of the District of Columbia, and compensation paid officers and employees by a state or political subdivision thereof for personal services;

(2) Bills paid for merchandise, telegrams, telephone, freight, storage, and similar charges;

(3) Amounts paid to employees for expenses incurred in business;

(4) Premiums paid to insurance companies;

(5) Annuities representing return of capital;

(6) Interest accrued on bank deposits if not credited;

(7) Payments of rent made to real estate agents or representatives, but agents or representatives are required to report payments to landlord or owner if they amount in the aggregate to $1,000 or more for the year;

(8) Payments made by domestic establishments or foreign branch houses thereof to nonresident alien employees for services performed entirely in foreign countries;

(9) Interest on bonds of domestic and foreign corporations; (See Forms 1012 and 1096-A, pages 43 and 51);

(10) Salaries, wages, etc., paid to nonresident alien individuals and foreign corporations (See Form 1042, page 47).

Payments to Nonresident Alien Individuals and Corporations

All persons or organizations making payment of fixed or determinable annual or periodical income to nonresident alien individuals or foreign corporations not engaged in business in the United States and not having an office or place of business therein, must render a report therefor on Form 1098 (page 39) regardless of amount. These reports must be filed with the collector of internal revenue on or before March 1 of the year following that during which the payments were made, accompanying the annual return on Form 1042 (page 47).

Payments of Dividends

When directed by the Commissioner, either specially or by general regulation, every domestic or resident foreign corporation and every personal service corporation, shall render a return on Form 1097 of its payments of dividends and distributions to stockholders for such period as may be specified, stating the name and address of each stockholder, the number and class of shares owned by him, the date and the amount of each dividend paid to him, and when the surplus out of which it was paid was accumulated.

Brokers' Returns

Brokers, only when directed by the Commissioner, either specially or by general regulation, shall render a return on Form 1100 showing the names and addresses of their customers to whom payments were made or for whom business was transacted during the calendar year or for other specified period next preceding and giving the other information called for by the form.

Interest on Bonds of Domestic or Resident Corporations

In the case of payments of interest, regardless of the amount, on bonds and similar obligations of domestic or resident foreign corporations, the original ownership certificates, when duly filed, shall constitute and be treated as returns of information (see Form 1000, page 23; Form 1001, page 25; Form 1001-A, page 27; Form 1001-B, page 29).

Foreign Items

The term "foreign item" means any dividend upon the stock of a nonresident foreign corporation or any item of interest on bonds of foreign countries or nonresident foreign corporations, whether or not such dividend or interest is paid in the United States or by check drawn on a domestic bank. If a foreign country or nonresident foreign corporation issuing bonds has appointed a paying agent in this country charged with the duty of paying the interest upon its bonds, such paying agent shall be the source of information. If such foreign country or foreign corporation has no such agent, then the last bank or collecting agent in this country shall be the source of information. In the case of dividends on the stock of a nonresident foreign corporation, however, the first bank or collecting agent accepting such item for collection shall be the source of information.

In the collection of foreign items certificate Form 1001-A should at all times be used, unless the bonds are owned by a citizen or resident of the United States or a resident partnership and contain a "tax-free" covenant clause, and the issuing corporation has a paying agent in the United States, in which case certificate Form 1000 should be used in order to obtain the benefit of the payment of the tax assumed by the debtor corporation. In the latter case, if personal exemption is claimed, certificate Form 1001-A should be filed.

If the owner of a foreign item is unknown, however, the procedure outlined on page 11 should be followed.

If such foreign bonds or stocks are owned by a nonresident alien individual, corporation, or partnership, certificate Form 1001-A may be executed on behalf of such owner by any re-

sponsible bank or banker, either foreign or domestic, having knowledge of such ownership. It is not necessary that the name of the foreign owner be filled in on the form when executed by such bank or banker.

The original certificates of ownership filed in connection with the collection of foreign items, shall constitute and be treated as reports of information. The use of substitute certificates Form 1058 and Form 1059 is not permitted in connection with foreign items.

Disclosure of Actual Ownership of Stock

The regulations provide that dividends on stock of domestic corporations or resident foreign corporations are prima facie income of the record owner of the stock and such record owner will be liable for any tax thereon, unless a disclosure of the actual ownership is made to the Commissioner of Internal Revenue. If the record owner is a citizen or resident of the United States or a resident corporation, and the actual owner is a nonresident alien, the actual ownership should be disclosed on Form 1087 (page 37).

In all cases where the actual owner is a nonresident alien individual and the record owner is a person in the United States, the record owner will be considered, for tax purposes, to have the receipt, custody, control and disposal of the dividend income and will be required to make return for the actual owner on Form 1040, and pay the tax found by such return to be due.

Where bearer certificates with coupons attached are issued against stock of domestic corporations and such bearer certificates are owned by nonresident aliens, certificate Form 1087, signed by the holders of the bearer certificates should be filed.

Preparation of Ownership Certificates

The owners of bonds or other obligations issued by domestic or resident corporations, whether or not such bonds contain a "tax-free" covenant, when presenting interest coupons for payment, shall file a separate certificate of ownership for each issue of bonds and for each maturity of the same issue, showing:

(a) name and address of the debtor corporation;

(b) nature of the obligation;

(c) amount of interest and its due date;

(d) amount of any tax withheld.

The spaces "due date" and "date paid" contained in the new forms of ownership certificates do not relate to the dates when the bonds themselves mature, but to payments of interest.

Under existing Treasury regulations, payments should be refused unless all information called for on ownership certificates is complete.

Execution of Ownership Certificates by Fiduciaries and Joint Owners

When fiduciaries have the control and custody of more than one estate or trust and such estates or trusts have as assets bonds of corporations and other securities, a certificate of ownership shall be executed for each estate or trust, regardless of the fact that the bonds are of the same issue.

Under the heading "Owner of Bonds" the name and title of the fiduciary should be entered, together with the name of the individual, estate, or trust for whom he acts.

If bonds are owned jointly by several persons, a separate ownership certificate must be executed on behalf of each of the owners.

Charitable and Other Tax-Exempt Foreign Corporations

When collecting interest on bonds of domestic or resident corporations, charitable and other exempt foreign organizations should use Form 1001, whether or not the bonds contain a "tax-free" covenant. The words "Exempt Organization" should be written across the face of the certificate.

Interest on Registered Bonds

Where the bondholder files no ownership certificate in the case of payments of interest on registered bonds, the withholding agent shall make out a certificate in each instance on Form 1000, or on Form 1001, as the case may be.

Coupons Purchased Abroad

In case coupons detached from bonds issued by a domestic corporation are purchased abroad, the purchaser is prima facie held to be the recipient of income. For this reason, ownership certificates should be secured from the original owners of the bonds in order that the tax may be withheld under the provisions of the 1918 Revenue Law. (See also "Owners Unknown," page 10).

Basis of Returns

All returns of withholding and information must be filed on the basis of the calendar year and not on the basis of a fiscal year other than the calendar year.

Ownersh

Febru

Item	Individual, Citizen or Resident of U. S.	Individual Nonresident Alien	Fiduciary Resident	Fiduci Nonresi Alie
Domestic Bonds (Tax Free Covenant)	*1000 Line 1	†1000 Line 3	*1000 Line 1	†100 Line
Domestic Bonds (No Tax Free Covenant)	1001 Line 2	1000 Line 3	1001 Line 2	1000 Line
Foreign Bonds (Tax Free Covenant) No Paying Agent in U. S.	1001-A Line 1	1001-A Line 4	1001-A Line 1	100 Lin
Foreign Bonds (Tax Free Covenant) Paying Agent in U. S.	**1000 Line 1	1001-A Line 4	**1000 Line 1	100 Lin
Foreign Bonds (No Tax Free Covenant)	1001-A Line 1	1001-A Line 4	1001-A Line 1	100 Lin
Foreign Dividends	1001-A Line 1	1001-A Line 4	1001-A Line 1	100 Lin

*If exemption is elaimed Form 1001, Line 1 (See page 25).

†If exemption is elaimed Form 1001-B may be filed after Dec ber 31, but not later than February 1 (See page 29).

**If exemption is elaimed Form 1001-A, Line 1 (See page 27).

rtificate Chart

920

nership mestic esident	Partnership Nonresident Alien	Corporation Domestic	Foreign Corporation with Office in U. S.	Foreign Corporation without Office in U. S.	Unknown
)00 ne 2	1000 Line 4	1001 Line 4	1001 Line 6	1000 Line 5	1000 Line 6
)01 ne 3	1001 Line 5	1001 Line 4	1001 Line 6	1000 Line 5	1000 Line 6
)01-A ine 2	1001-A Line 5	1001-A Line 3	1001-A Line 6	1001-A Line 6	1001-A (See pg 11)
)00 ine 2	1001-A Line 5	1001-A Line 3	1001-A Line 6	1001-A Line 6	1001-A (See pg 11)
)01-A ine 2	1001-A Line 5	1001- A Line 3	1001-A Line 6	1001-A Line 6	1001-A (See pg 11)
)01-A ine 2	1001-A Line 5	1001-A Line 3	1001-A Line 6	1001-A Line 6	1001-A (See pg 11)

umbers refer to Ownership Certificate Forms.

wnership certificates need not be filed in collecting interest on obligations of the United States and State and Municipal issues.

oreign governments, when collecting interest on bonds of domestic and resident corporations, must file certificate Form 1001.

10-19 48-6-210

Form 1000.
Revised May, 1919.
U. S. Internal Revenue.

OWNERSHIP CERTIFICATE—TAX TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS

NAMES MUST BE PRINTED OR WRITTEN PLAINLY.

DEBTOR ORGANIZATION

Name .....

Address .....

OWNER OF BONDS (Give name in full)

Name .....

Street Address .....

Post Office .....

Due date ..... Date paid .....

If owner is an individual, is he married? .... If not, is he head of a family? .....

I certify that the owner of the bonds from which the interest entered herein was derived falls within the class of persons or organizations opposite which such interest is entered.

Signature of owner or Agent

.....

Address of agent. .....

.....

See Instructions on Form 1012

Tax should be withheld at rate indicated. 2—8829

Owner	Interest on Bonds and Similar Obligations: With tax-free-covenant clauses	Without tax-free-covenant clauses	Tax Withheld
Citizen or Resident of U. S.: 1. Individual or fiduciary (Personal exemption not claimed)	2% $.....	(Not subject to withholding Use Form 1001)	$.....
2. Partnership	2% $.....	(Not subject to withholding Use Form 1001)	$.....
Nonresident Alien: 3. Individual or fiduciary ...	2% $.....	8% $.....	$.....
4. Partnership	2% $.....	(Not subject to withholding Use Form 1001)	$.....
5. Corporation having no office or place of business in U. S.	2% $.....	10% $.....	$.....
6. Unknown	2% $.....	8% $.....	$.....

Form 1000

Ownership Certificate

Tax to be Paid at Source

Form 1000 must be filed by

(1) Citizens or residents (individuals and fiduciaries), not claiming exemption;

(2) Partnerships (resident or nonresident);

(3) Personal service corporations,*

when collecting interest on bonds or other similar obligations of domestic or resident corporations, or foreign corporations having a paying agent in the United States, which contain a "tax-free" covenant, and by

(1) Nonresident alien individuals;

(2) Nonresident alien fiduciaries;

(3) Foreign corporations having no office or place of business in the United States;

(4) First collecting bank when owner of the bond is unknown,

when collecting interest on bonds or other similar obligations of domestic or resident corporations whether or not containing a "tax-free" covenant.

Bonds are known as "tax-free" covenant bonds when they contain a provision by which the corporation agrees to pay any portion of the tax imposed by the income tax law, upon the owner of the bonds, or to reimburse the owner of the bonds for any portion of the tax which he may be obliged to pay, or to pay the interest without deduction for any tax which the corporation may be required or permitted to pay thereon or to retain therefrom under any law of the United States. The filing of this certificate in the collection of interest on "tax-free" covenant bonds serves as notice to the corporation issuing the bonds that the owner is subject to income tax and that the corporation is therefore liable for the payment of the normal tax to the extent of 2 per centum of the amount of the face value of the coupons deposited, in accordance with the covenant in the indenture under which the bonds are issued.

All certificates on Form 1000 must be filed with the collector for the district in which the withholding agent is located, on or before the 20th day of the month succeeding that for which made, accompanied by a return on Form 1012.

*See page 6.

Form 1001
Revised Jan., 1920
U. S. Internal Revenue

OWNERSHIP CERTIFICATE—TAX NOT TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS

NAMES MUST BE PRINTED OR WRITTEN PLAINLY

DEBTOR ORGANIZATION

NAME .....

STREET .....

CITY ..... STATE .....

Due date ..... Date paid .....

Issue of Bonds: .....

I certify that the owner of the bonds or other similar obligations from which the interest entered herein was derived falls within the class of persons or organizations opposite which the amount of such interest is entered and is entitled to such interest without deduction of tax.

Signature of Owner or Agent

.....

Address of agent .....

.....

—8595

See Instructions on Form 1000 A

OWNER OF BONDS (Give name in full)

NAME .....

STREET .....

CITY ..... STATE .....

Owner	Interest on Bonds and Similar Obligations					
	With tax-free covenant clauses			Without tax-free covenant clauses		
Citizen or Resident of U. S.: 1. Individual or fiduciary (Personal exemption claimed)*	$			X	X X X	X X
2. Individual or fiduciary (Not subject to withholding)	X	X X X	X X	$		
3. Partnership	(Tax to be withheld Use Form 1000)			$		
4. Corporation	$			$		
Nonresident Alien: 5. Partnership	(Tax to be withheld Use Form 1000)			$		
6. Corporation having an office or place of business in U. S.	$			$		
7. Foreign government	$			$		

* The exemption claimed during a taxable year by ownership certificates must not exceed the personal exemption allowed by law. If exemption is claimed in this manner on any interest received, credit for tax paid at source must not be claimed with respect to such interest on the taxpayer's individual income tax return.

Form 1001

Ownership Certificate

Tax Not to be Paid at Source

Form 1001 must be filed by

(1) Citizens or residents (individuals and fiduciaries);

(2) Partnerships (resident or nonresident),

when collecting interest on bonds or other similar obligations of domestic or resident corporations which do not contain a "tax-free" covenant, and by

(1) Domestic and resident corporations;

(2) Foreign corporations having an office or place of business in the United States,

when collecting interest on bonds or other similar obligations of domestic or resident corporations, whether or not such bonds contain a "tax-free" covenant.

Foreign governments or foreign corporations exempt from income tax, when collecting interest on bonds of domestic or resident corporations, whether or not containing a "tax-free" covenant, should execute Form 1001, entering the amount of interest due on Line 7.

Form 1001 should also be filed by citizens or residents (individuals and fiduciaries) when collecting interest on bonds or other similar obligations of domestic or resident corporations which contain a "tax-free" covenant clause, if personal exemption is claimed. The exemption so claimed during a taxable year must not exceed the personal exemption of the taxpayer allowed by law. If exemption is claimed in this manner on any interest received, credit for tax paid at source must not be claimed with respect to such interest on the individual income tax return of the owner of the bonds.

Form 1001 should not be used by the owner of "tax-free" covenant bonds if his net income exceeds his personal exemption, unless he wishes to relieve the debtor corporation from the payment of the tax,

All certificates on Form 1001 must be filed with the Commissioner of Internal Revenue (Sorting Division), Washington, D. C., on or before the 20th day of the month succeeding that for which made, accompanied by a return on Form 1096-A.

10-18

46.4.137

Form 1001 A.
Revised February, 1919.
U. S. Internal Revenue.

OWNERSHIP CERTIFICATE—TAX NOT TO BE PAID AT SOURCE

DIVIDENDS ON STOCK OF FOREIGN CORPORATIONS AND INTEREST ON BONDS OF FOREIGN COUNTRIES AND FOREIGN CORPORATIONS

NAMES MUST BE PRINTED OR WRITTEN PLAINLY

DEBTOR ORGANIZATION

Name.....

Address.....

.....

Due date..... Date paid.....

If owner is an individual, is he married?..... If not, is he head of a family?.....

I certify that the owner of the bonds or stock on which the interest or dividend entered herein was derived falls within the class of persons or organizations opposite which the amount of such interest or dividend is entered and is entitled to such interest or dividend without deduction of tax.

Signature of Owner or Agent

.....

Address of Agent. .....

.....

See Instructions on Form 1096 A.

OWNER OF BONDS OR STOCKS (Give name in full)

Name.....

Street Address.....

Post Office.....

Owner.	Interest on Bonds.			Dividends.		
Citizen or Resident of U. S.:						
1. Individual or fiduciary	$			$		
2. Partnership	$			$		
3. Corporation	$			$		
Nonresident Alien:						
4. Individual or fiduciary	$			$		
5. Partnership	$			$		
6. Corporation	$			$		

2—8593

Form 1001-A

Ownership Certificate

Tax Not to be Paid at Source

Form 1001-A is to be used by owners of bonds of foreign countries or owners of bonds or stocks of foreign corporations. Where bonds of a foreign country or foreign corporation, having a paying agent in this country, contain a "tax-free" covenant, Form 1000 shall be used when the bonds are owned by a citizen or resident of the United States, unless the owner desires to claim exemption, in which case Form 1001-A shall be used. If Form 1000 is used as above provided, the paying agent is required to pay the tax of 2 per centum upon the interest on such bonds, in accordance with the terms of the "tax-free" covenant.

If foreign bonds or stocks are owned by a nonresident alien individual, fiduciary, partnership, or corporation, certificate Form 1001-A may be executed on behalf of such owner by any responsible bank or banker, either foreign or domestic, having knowledge of such ownership. It is not necessary that the name of the foreign owner be filled in on the form when so executed, but the due date and the date paid must be given.

In the case of interest on bonds, if the foreign country or foreign corporation has appointed a paying agent in this country, paying the interest on its bonds, such paying agent shall be the source of information. In such case, ownership certificates should accompany the coupons to the paying agent. If there is no paying agent in the United States, the last bank or collecting agent in this country shall be the source of information and in such case, ownership certificate should be detached by such bank.

In the case of dividends on stock of foreign corporations, the first bank or agent accepting such items for collection shall be the source of information. In this case, the ownership certificate shall be detached by the first collecting bank or agent and the check stamped "Certificate detached and information furnished by . . . . . ," with its name and address.

All certificates on Form 1001-A must be filed with the Commissioner of Internal Revenue (Sorting Division), Washington, D. C., on or before the 20th day of the month succeeding that for which made, accompanied by a return on Form 1096-A.

TREASURY DEPARTMENT
U. S. INTERNAL REVENUE
Form 1001 B—December, 1919

This form will not be accepted unless all information called for is furnished.

STATEMENT OF INCOME RECEIVED BY NONRESIDENT ALIEN FROM SOURCES WITHIN UNITED STATES

PERSONAL EXEMPTION CLAIMED.

To be filed with withholding agent by nonresident alien individual owning bonds of a domestic corporation which contain a tax-free covenant clause. The execution of this certificate does not relieve the bond owner from filing ownership certificates required by the regulations.

NAMES MUST BE PRINTED OR WRITTEN PLAINLY.

DEBTOR ORGANIZATION.	OWNER OF BONDS.
Name	Name .....
Street	Street .....
City ..... State	City ..... State .....
.....	Subject of .....
This is to certify that the owner of the above-described bonds is a nonresident alien as to the United States and is a subject of the country as stated above, and is entitled to personal exemption and credit for dependents in accordance with paragraphs (c) and (d), Section 216 of the Revenue Act of 1918, and Article 307, Regulations 45.	Bond interest received during calendar year with respect to tax-free covenant bonds issued by above-named corporation ..... $.....
	All other income from sources in United States ..... $.....
SIGNATURE OF OWNER OR AGENT.	Total ..... $.....
	Personal exemption ..... $.....
Address of Agent.	Credit for dependents ..... $.....
.....	Total ..... $.....

Citizens or subjects of the countries enumerated in Class (c) of Article 307, Regulations 45, as amended, will be allowed for the purpose of the normal tax the following credits:

In the case of a single person, a personal exemption of $1,000, or in the case of the head of a family or a married person living with husband or wife, a personal exemption of $2,000. A husband and wife living together shall receive but one personal exemption of $2,000 against their aggregate net income; and in case they make separate returns, the personal exemption of $2,000 may be taken by either or divided between them;

$200 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer, if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

Citizens or subjects of the countries enumerated in Class (b) of Article 307 will be allowed the benefit of the personal exemption but no credit for dependents. Citizens or subjects of the countries enumerated in Class (c) of Article 307 will not be permitted to claim the benefit of personal exemption or credit for dependents and should therefore not use this form.

TO BE FILLED IN BY WITHHOLDING AGENT.

District in which return Form 1013 is filed .....

Amount of tax required to be withheld at source as shown by Form 1013, for 1919, $.....

To be reduced on account of personal exemption claimed as indicated by this certificate, the items appearing on the following monthly returns, Form 1012:

Month ..... Page ..... Amount of tax $.....

Month ..... Page ..... Amount of tax .....

Month ..... Page ..... Amount of tax .....

Month ..... Page ..... Amount of tax .....

Total ..... $.....

Name of withholding agent .....

Address .....

Form 1001-B

In case a nonresident alien is entitled to personal exemption and credit for dependents in accordance with paragraphs (c) and (d), Section 216 of the Revenue Act of 1918 and Article 307, Regulations 45, as amended (see page 7), and his gross income from sources in the United States, (including bond interest) does not exceed his personal exemption and credit for dependents, a certificate on Form 1001-B should be executed and filed with the withholding agent, if any part of the gross income is derived from interest on bonds of a domestic corporation, which contain a "tax-free" covenant clause.

The execution of this certificate does not relieve the bond owner from filing ownership certificates required by the regulations.

All certificates Form 1001-B may be filed with the withholding agent at the end of the calendar year, but not later than February 1 of the succeeding year, and all such certificates should be attached to the annual list return Form 1013.

The amount of tax due from the withholding agent as shown on Form 1013 may be reduced by 2 per centum of the aggregate amount of the interest payments made to the nonresident alien upon "tax-free" covenant bonds during the calendar year and the amount of tax represented by the certificates, payment of which was assumed on the monthly list return Form 1012, will not be included in the assessment against the withholding agent.

In case tax in excess of a nonresident alien's tax liability has been withheld from interest upon bonds which do not contain a "tax-free" covenant clause, the nonresident alien should file or cause to be filed with the collector of internal revenue, a return of his gross income from all sources within the United States, accompanied by a claim for refund on Form 46.

Form 1058.
Revised February, 1919.
U. S. Internal Revenue.

SUBSTITUTE CERTIFICATE—TAX NOT TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS

DEBTOR ORGANIZATION

Name .....

Address .....

.....

Number given original certificate Form 1001 .....

(Date of maturity of interest.)	(Date paid.)

I certify that the owner of the bonds from which were detached the accompanying interest coupons has filed a certificate of ownership, Form 1001, duly executed as required by Treasury Regulations, and that under the provisions of the Income Tax law, said interest is exempt from the withholding of tax at the source, or that exemption was claimed as stated herein; and I hereby promise to forward the said certificate to the Commissioner of Internal Revenue at Washington, D. C.

Name of bank or collecting agent .....

Name, address, and title of the person authorized to sign .....

See Instructions on Form 1096 A. 2—8591

Owner. (Citizen or resident of U. S.)	Interest on bonds. With tax-free covenant clauses.			Without tax-free covenant clauses.		
1. Individual or fiduciary (Personal exemption claimed)	$			x	x x x	x x
2. Individual or fiduciary (Not subject to withholding)	$ x	x x x	x x			
3. Partnership	(Tax to be withheld Use Form 1059)					
4. Corporation	$					

This certificate should be attached to interest coupons by the collecting agent as a substitute for the owner's certificate Form 1001.

Form 1058

Substitute Certificate

Tax Not to be Paid at Source

Resident collecting agents and responsible banks and bankers receiving for collection interest coupons from

(a) bonds and other similar obligations of domestic and resident corporations not containing a "tax-free" covenant owned by
   (1) citizens or residents (individuals and fiduciaries);
   (2) resident partnerships;
   (3) domestic and resident corporations;

(b) bonds or other similar obligations containing a "tax-free" covenant owned by
   (1) citizens and residents (individuals and fiduciaries), claiming exemption;
   (2) domestic and resident corporations,

with ownership certificates Form 1001 attached, may detach the original certificates and forward them directly to the Commissioner of Internal Revenue, providing such collecting agent shall substitute for such certificates, its own certificates on Form 1058, keeping a complete record of each transaction, showing the serial number of each item received; date received; name and address of person from whom received; name of debtor corporation; class of bonds from which coupons were cut and the face amount of coupons.

For the purpose of identification, the substitute certificates should be numbered consecutively, reverting to the numeral 1 at beginning of each calendar year, and corresponding numbers noted on the original certificates of ownership. The use of substitute certificates is not permitted, however, in the case of ownership certificates presented with coupons for collection by nonresident alien individuals, partnerships, or corporations.

The original certificates should be endorsed as follows:

"Owner's Certificate No.....

.....
(Name of bank or collecting agent)

.....19....
(Give date of certificate)

"The counterpart of the within certificate bearing like number was attached to the coupons within mentioned for delivery, to the debtor or withholding agent, by whom the coupons are payable."

The debtor corporation or its duly authorized paying agent shall forward all certificates Form 1058 to the Commissioner of Internal Revenue with the monthly list return Form 1096-A.

Form 1059.
Revised February, 1919.
U. S. Internal Revenue.

SUBSTITUTE CERTIFICATE—TAX TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS

DEBTOR ORGANIZATION

Name .....

Address .....

.....

NUMBER GIVEN ORIGINAL CERTIFICATE FORM 1000 .....

Date of maturity of interest.	Date paid.

I certify that the owner of the bonds from which were detached the accompanying interest coupons has filed a certificate of ownership, Form 1000, duly executed as required by Treasury Regulations, and I hereby promise to forward the said certificate to the Commissioner of Internal Revenue at Washington, D. C.

Name of bank or collecting agent .....

Name, address, and title of the person authorized to sign .....
.....
.....

See Instructions on Form 1012.

Owner. (Citizen or resident of U. S.)	Interest on bonds with tax-free-covenant clauses.			Tax withheld.	
1. Individual or fiduciary (Personal exemption not claimed)	$			$	
2. Partnership	$			$	

This certificate should be attached to interest coupons by the collecting agent as a substitute for the owner's certificate Form 1000.

2—3609

Form 1059

Substitute Certificate

Tax to be Paid at Source

Form 1059 may be substituted in lieu of Form 1000 by collecting agents and responsible banks and bankers receiving for collection, interest coupons on bonds and other similar obligations of domestic or resident corporations containing a "tax-free" covenant, when owned by

(1) citizens or residents (individuals and fiduciaries) not claiming exemption;

(2) resident partnerships;

(3) personal service corporations.*

The requirements governing its execution are similar to those set forth on page 31, in connection with Form 1058.

Forms 1000 when detached by collecting agents shall be forwarded directly to the Commissioner of Internal Revenue. Forms 1059 should be forwarded to the Commissioner of Internal Revenue by the debtor corporation or withholding agent with Return Form 1012.

*See page 6.

Form 1078
Revised June, 1919
S. Internal Revenue

CERTIFICATE OF ALIEN CLAIMING RESIDENCE IN THE UNITED STATES

(To be filed with withholding agent by alien residing in the United States, for the purpose of claiming the benefit of such residence for income tax purposes)

THIS CERTIFICATE HAS NO EFFECT ON CITIZENSHIP

EMPLOYER	EMPLOYEE
Name.....	Name.....
Address.....	Street Address.....
.....	Post Office.....

I hereby declare that I am a citizen or subject of .....; that I arrived in the United States on or about .....; that I am living in the United States and have no definite intention as to when (if at all) I will make another country my home; that the address in the United States where any notices relative to income tax may be sent or mailed to me is as stated above.

Sworn to and subscribed before me this

..... day of ....., 19.....

(Signed) .....

.....

.....
(Official capacity.)

Form 1078

Certificate of Alien Claiming Residence in the United States

Form 1078 is to be filed with withholding agents by aliens residing in the United States who desire to establish their status as resident aliens for the purpose of claiming the benefit of such residence for income tax purposes.

An alien living in the United States who is not a mere transient is a resident of the United States for purposes of the income tax. Whether he is a transient or not is determined by his intentions with regard to his stay.

When certificate Form 1078 is filed with an employer, an alien employee may be treated as a resident of the United States with respect to withholding income tax at the source and it is not necessary for the employer to secure from the alien employee a new certificate for each year. Aliens employed in the United States are prima facie regarded as nonresidents, but this presumption is overcome if the alien files with the employer Form 1078 or an equivalent certificate, giving his residence. The employer may rely on such certificate, unless the statement was false, and he has reasonable cause to believe it was false, until the alien ceases to be a resident.

If an alien has been living in the United States for as long as one year immediately prior to the time he entered the employment of the withholding agent, or if he has been regularly employed by an individual resident in the United States or by a resident corporation in the same city or county for as long as three months immediately prior to any payment by the employer, he may be treated as a resident, provided no facts are known to the employer that he is, in fact, a transient.

Where the status of an alien changes during the year the status which exists at the end of the taxable year governs his right to exemption as to the whole year. If an employer has withheld wages from a nonresident alien during part of a year and thereafter the employee became a resident (before the employer has paid over to the United States the amount withheld) the employer is authorized, upon receiving proof of the change, to refund to the employee the amount so withheld.

Every withholding agent with whom certificates on Form 1078 are filed is required to make a record thereof and file the certificates with the Commissioner of Internal Revenue (Sorting Division), Washington, D. C., not later than the 20th day of the month succeeding that during which such certificates were received, accompanied by a letter of transmittal.

Form 1087. Revised April, 1919.

TREASURY DEPARTMENT, INTERNAL REVENUE—INCOME TAX.

Ed 200,000—F C., Apr. 21-19.

Ownership Certificate—DISCLOSING ACTUAL OWNER OF STOCK.

(For use of Foreign Principal to disclose actual ownership of stock of domestic corporation registered in name of representative in United States.)

RECORD OWNER.	ACTUAL OWNER.
NAME	NAME .....
ADDRESS	ADDRESS .....

Number of shares stock owned ..... Class of stock (common, preferred, etc.) .....

.....

(Issuing corporation.)

.....

(Address.)

I (we) hereby declare that I am (we are) the actual owner of the above-described stock or that the record owner of said stock holds it for my (our) account and the actual owner is as stated above; that I am (we are) or the actual owner is (are) nonresident alien as to the United States; that the record owner of said stock is correctly listed above and that said record owner is the representative in the United States of the undersigned with respect to said stock; and that all the information given herein is true and correct.

Date, ..., 19.....

.....

(Signature of actual owner or representative.)

.....

(Full post-office address of actual owner or representative.)

By .....

(If organization signature of official authorized to sign and official position.)

2—2771

Form 1087

Ownership Certificate—Disclosing Actual Owner of Stock

Form 1087 is used for the purpose of disclosing the actual ownership of stock of domestic corporations registered in the name of a representative in the United States, when the actual owner is a nonresident alien. Unless this certificate is filed, the record holder of the stock is considered the owner of the dividends, for income tax purposes, and required to pay tax thereon accordingly. The certificate should be executed by the actual owner or his agent.

The certificate once filed disclosing the actual owner will be sufficient until ownership changes, when it will be necessary to disclose the actual owner by a new certificate.

In all cases where the actual owner is a nonresident alien individual and the record owner is a person in the United States, the record owner will be considered for tax purposes to have the receipt, custody, control and disposal of the dividend income, and will be required to make return for the actual owner, regardless of the amount of the income, and to pay any surtax found by such return to be due.

Certificates have not been provided for disclosing ownership where the actual owner is a citizen or resident of the United States, although the regulations do not confine such disclosure to cases in which the actual owner is a nonresident alien (Article 405, Reg. 45).

Form 1098.
Revised January, 1920.
U. S. Internal Revenue.

REPORT OF INCOME PAID TO NONRESIDENT ALIEN INDIVIDUALS AND FOREIGN CORPORATIONS DURING THE CALENDAR YEAR 1919

TAX TO BE PAID AT SOURCE

NAMES MUST BE PRINTED OR WRITTEN PLAINLY

PERSON, FIRM, OR CORPORATION PAYING INCOME.

Name .....

Street .....

City ....., State .....

NONRESIDENT ALIEN INDIVIDUAL OR FOREIGN CORPORATION TO WHOM PAID.

Name .....

Street .....

City ....., State .....

INSTRUCTIONS.

One of these forms must be filled in for each nonresident alien individual or foreign corporation (not engaged in business within the United States and not having any office or place of business therein) to whom interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual or periodical gains, profits, and income were paid during the year 1919 by any individual, corporation, partnership, fiduciary, employer, or officer or employee of the United States having the control, custody, disposal, or payment of income as above described.

These reports covering interest, rent, salaries, etc., must be forwarded to the Collector of Internal Revenue with a return on Form 1042, so that they will reach his office not later than March 1, 1920. See instructions on that form.

2—4187

Kind of Income.	Amount Paid.		Tax Withheld.	
Salaries, wages, commissions, etc.	$		$	
Rent				
Interest on notes, mortgages, etc.				
Premiums, annuities				

On the blank line above enter the kind and amount of any other fixed or determinable annual or periodical gains, profits, and income paid and amount of tax withheld.

Form 1098

Report of Income Paid to Nonresident Alien Individuals and Foreign Corporations During Calendar Year

Form 1098 must be prepared and filed for each nonresident alien individual or foreign corporation not engaged in business, and not having an office in the United States, to whom interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual or periodical gains, profits and income were paid during the year, except payments of interest on bonds and dividends on stock of domestic and resident corporations.

These reports must be made by the individual, partnership, corporation, or other person making any of the payments above described, and must be filed with the collector of internal revenue for the district in which the principal place of business of the withholding agent is located, on or before March 1 of the year following that during which the payments were made, accompanied by Form 1042.

Furnished by Guaranty Trust Company of New York

TREASURY DEPARTMENT
BUREAU INTERNAL REVENUE
Form 1099

REPORT OF INCOME OF $1,000 OR MORE PAID DURING THE CALENDAR YEAR 1919

(RETURNS FOR FISCAL YEAR CAN NOT BE ACCEPTED)

NAMES MUST BE PRINTED OR WRITTEN PLAINLY

SALARIES, WAGES, RENT, INTEREST, OR OTHER FIXED OR DETERMINABLE GAINS, PROFITS, AND INCOME

BY WHOM PAID

NAME.....

STREET.....

CITY..... STATE.....

TO WHOM PAID

NAME.....

STREET.....

CITY..... STATE.....

INSTRUCTIONS

One of these forms must be filled in for each person, partnership, or fiduciary to whom income, as described on this form, was paid during the calendar year 1919. The name and business address of the person or organization making the payments should be entered under the heading "By whom paid" and the name and home address (if an individual) or business address (if an organization) of the one to whom the income was paid should be entered under the heading "To whom paid."

These forms must be forwarded with return Form 1096 so as to reach the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., on or before March 15, 1920.

Do not report on this form dividends on stock, interest on bonds of domestic or foreign corporations, or interest on bonds and other obligations of the United States or foreign countries. For further instructions see Form 1096.

DENOTE BY CHECKING STATUS OF PAYEE { INDIVIDUAL, PARTNERSHIP, FIDUCIARY.

KIND OF INCOME PAID	AMOUNT		
Salaries, wages, fees, commissions, etc...	$.....	.....	.....
Rent.....	$.....	.....	.....
Interest on notes, mortgages, etc.....	$.....	.....	.....
Premiums and annuities.....	$.....	.....	.....
.....	$.....	.....	.....

On the blank line above enter the kind and amount of any other fixed or determinable gains, profits, and income except as noted in instructions. o2—8578

Form 1099

Report of Income of $1,000 or More Paid During Calendar Year

Form 1099 must be prepared for each individual citizen or resident of the United States, domestic partnership, personal service corporation or fiduciary to whom salaries, wages, rent, interest or other fixed or determinable gains, profits and income of $1,000 or more were paid during the year. The name and business address of the person or organization making the payment and the name and home address (if an individual) or business address (if an organization) of the payee of the income, should be entered on the form.

Partnerships and personal service corporations shall prepare reports on Form 1099 for each member of the partnership or personal service corporation, and fiduciaries, for each beneficiary of the estate or trust, showing in each case the distributive share of the member or beneficiary, whether or not the income is actually distributed. The words "Partnership," "Personal Service Corporation," or "Fiduciary," as the case may be, should be entered on the blank line of the form under "Kind of income paid."

This form should also be executed covering payments of salaries to officers of an organization.

Forms 1099 must be filed with the Commissioner of Internal Revenue (Sorting Section), Washington, D. C., on or before March 15 of the year following that during which the payments were made, by the person or organization making them, accompanied by Form 1096 on which should be indicated the number of reports on Form 1099 and the total amount of payments made.

Form 1012—Revised February, 1919—UNITED STATES INTERNAL REVENUE SERVICE

MONTHLY RETURN OF NORMAL INCOME TAX TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS AND FOREIGN CORPORATIONS HAVING A PAYING AGENT IN THE UNITED STATES

FOR MONTH OF....., 1919

THIS RETURN, IN DUPLICATE, ACCOMPANIED BY CERTIFICATES ON FORM 1059 MUST BE FILED WITH THE COLLECTOR OF INTERNAL REVENUE FOR THE DISTRICT IN WHICH THE WITHHOLDING AGENT IS LOCATED ON OR BEFORE THE 20th DAY OF THE MONTH SUCCEEDING THAT FOR WHICH MADE	..... (Name of debtor organization.) ..... (Full post-office address.) ..... (Name of withholding agent.) ..... (Full post-office address.)	Date received

INSTRUCTIONS

If debtor organization makes its own withholding return, no entries need be made on lines provided above for name and address of withholding agent.

A return on this form must be made to cover the following classes of payments:

1. *Interest on bonds with tax-free-covenant clauses* paid to citizens and residents of the United States (individuals and fiduciaries) not claiming personal exemption, to domestic and resident partnerships, to nonresident alien individuals or fiduciaries, to foreign partnerships, and to foreign corporations having no office or place of business in the United States. A normal tax of 2 per centum is required to be withheld and paid at source in such cases.
2. *Interest on bonds without tax-free-covenant clauses:*
   (a) If paid to a nonresident alien individual, a normal tax of 8 per centum is required to be withheld and paid at source.
   (b) If paid to a foreign corporation having no office or place of business in the United States, a normal tax of 10 per centum is required to be withheld and paid at source.

A certificate on Form 1000 should accompany this return for every payment entered hereon.

In the absence of ownership certificates covering registered bonds owned by a person or organization falling within the classes named above, the debtor corporation shall prepare reports on Form 1000. When so used, the form need not be signed.

In the case of payments of interest on tax-free-covenant bonds to citizens and residents of the United States (individuals and fiduciaries) and to domestic and resident partnerships, resident collecting agents, and responsible bankers and bankers receiving interest coupons for collection may detach certificate Form 1000 and forward it directly to the Commissioner of Internal Revenue provided certificate Form 1059 (revised) is substituted for the certificate detached. Substitute certificates Form 1059 should be listed by the debtor corporation on this return, the serial number given the original certificate being entered in the column "Name of Payee."

If coupons are received not accompanied by certificates of ownership, the first bank receiving such coupons will require of the payee an affidavit showing the following:

(a) Name and address of payee, (b) name and address of debtor corporation, (c) date of maturity of interest, (d) name and address of person from whom the coupons were received, (e) amount of interest and (f) a statement that owner of bonds is unknown to him.

This affidavit shall be forwarded to the Commissioner of Internal Revenue with a return on this form. The first bank shall prepare Form 1000, crossing out "owner" and inserting "payee," entering the amount of interest, due date, and date paid in the proper spaces and stamping or writing across the face of the certificate, "Affidavit furnished (insert name of bank)."

If bonds are owned jointly, separate certificates should be made by or for each joint owner. Fiduciaries must enter on the certificates under "owner of bonds" the name of estate, trust, or beneficiary on behalf of whom the exemption is claimed.

I CERTIFY that the following is a true and complete return of all payments of classes 1, 2(*a*), and 2(*b*) described above made, and of the amount of tax withheld during the month stated above by the above-named organization, the several items being evidenced by certificates listed below and inclosed herewith:

Class.	Interest Paid.	Tax Withheld.
1	$	$ .....
2(a)	.....	.....
2(b)	.....	.....
Totals	$	$ .....

.....
(Signature.)

.....
(Capacity in which acting.)

.....
(Address in full.)

Name of Payee.	Street and Number, Post Office and State.	Amount Paid.	Tax Withheld.
		$	$

CONTINUE ON FORM 1012A.

—8817

Form 1012

Monthly Return of Normal Income Tax to be Paid at Source

Form 1012 is the monthly return to be filed in duplicate on or before the 20th day of the month following that for which the return is made by the debtor corporation or its withholding agent with the collector of internal revenue for the district in which the debtor corporation or its withholding agent is located.

The return should include all items entered separately of interest on bonds, which contain or do not contain a "tax-free" covenant clause, of domestic and resident corporations, and foreign corporations having a paying agent in the United States with which items Form 1000 or Form 1059 have been filed.

If Form 1059 is substituted for Form 1000 by a bank or other paying agent, Forms 1000 so detached must be forwarded to the Commissioner of Internal Revenue.

A certificate on Form 1000 (or Form 1059 when substituted therefor) covering each payment entered thereon should accompany the return. In the absence of certificates covering registered bonds executed by the owner of the bonds (in cases in which Form 1000 should be filed), the debtor corporation or its withholding agent should prepare reports on Form 1000, which forms need not be signed.

Certificates on Form 1059 should be listed on the return, the serial number given the original certificate being entered in the column headed "Name of Payee."

If certificates of ownership do not accompany coupons, the first bank receiving such coupons should require of the payee an affidavit showing name and address of payee; name and address of debtor corporation; date of maturity of interest; name and address of person from whom the coupons were received; amount of interest; and a statement to the effect that the owner of the bonds is unknown to him. This affidavit shall be forwarded to the Commissioner of Internal Revenue with a return on Form 1012. The first bank should prepare Form 1000, crossing out "Owner" and inserting "Payee," entering the amount of interest, due date, and date paid, in the proper spaces and stamping or writing across the face of the certificate "Affidavit furnished (insert name of bank)."

Collector will stamp here the date of filing if the return is not accompanied by remittance.

Form 1012—Revised January, 1920
UNITED STATES INTERNAL REVENUE SERVICE

ANNUAL RETURN OF NORMAL INCOME TAX TO BE PAID AT SOURCE

INTEREST ON BONDS AND OTHER SIMILAR OBLIGATIONS OF DOMESTIC AND RESIDENT CORPORATIONS AND FOREIGN CORPORATIONS HAVING A PAYING AGENT IN THE UNITED STATES

For the Calendar Year 1919

Do not write in this space

PAYMENT

$ _____

(Cashier's Stamp)

THIS RETURN MUST BE MADE IN DUPLICATE TO THE COLLECTOR OF INTERNAL REVENUE FOR THE DISTRICT IN WHICH THE WITHHOLDING AGENT IS LOCATED, ON OR BEFORE MARCH 1, 1920, AND THE TAX MUST BE PAID ON OR BEFORE JUNE 15, 1920.

_____
(Name of debtor organization)

_____
(Address in full)

_____
(Name of withholding agent)

_____
(Address in full)

CASH CHECK M.O.

Examined by

INSTRUCTIONS

If debtor organization makes its own return, no entries need be made on lines provided for name and address of withholding agent.

This return must be made by debtor organizations, or their duly authorized withholding agents, and must show, by months in which the income was paid and reported on Form 1012, the total amount of tax to be paid at source on each of the following classes of payments:

1. Interest on bonds with tax-free-covenant clauses paid to citizens and residents of the United States (individuals and fiduciaries) not claiming personal exemption, to domestic and resident partnerships, to nonresident alien individuals or fiduciaries, to foreign partnerships, and to foreign corporations having no office or place of business in the United States. A normal tax of 2 per centum is required to be withheld and paid at source in such cases.
2. Interest on bonds without tax-free-covenant clauses:
   (a) If paid to a nonresident alien individual, a normal tax of 8 per centum is required to be withheld and paid at source.
   (b) If paid to a foreign corporation having no office or place of business in the United States, a normal tax of 10 per centum is required to be withheld and paid at source.

MONTH	CLASS 1	CLASS 2(a)	CLASS 2(b)	TOTAL
JANUARY	$	$	$	$
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				
TOTALS	$	$	$	$
Less adjustments on account of Forms 1001B, attached hereto				
Amount of tax to be assessed				$

I swear (or affirm) that the above return is a full and complete summary of the amounts of normal tax (heretofore reported on monthly returns on Form 1012, which are hereby made a part of this return) required to be withheld from payments made by the above organization during the year 1919.

Sworn to and subscribed before me this _____

day of _____, *1920.*

_____
(Signature)

_____
(Signature)

_____
(Capacity in which acting)

_____
(Title)

_____
(Address in full)

Form 1013

Annual Return of Normal Income Tax to be Paid at Source

Form 1013 is the annual return of normal tax withheld during the year, summarizing the monthly reports covered by Form 1012, and must be executed under oath and filed in duplicate on or before March 1, by the debtor corporation or its withholding agent, with the collector of internal revenue for the district in which the withholding corporation or its agent has its place of business. The tax withheld must be paid on or before June 15.

The payment of interest upon which no tax has been withheld should not be reported on Form 1013.

Collector will stamp here the date of filing of the return is not accompanied by remittance.

THIS RETURN MUST BE MADE IN DUPLICATE TO THE COLLECTOR OF INTERNAL REVENUE FOR THE DISTRICT IN WHICH THE WITHHOLDING AGENT IS LOCATED, ON OR BEFORE MARCH 1, 1920, AND THE TAX MUST BE PAID ON OR BEFORE JUNE 15, 1920.

Form 1049—Revised January, 1920
UNITED STATES INTERNAL REVENUE SERVICE

ANNUAL RETURN OF NORMAL INCOME TAX TO BE PAID AT SOURCE

SALARIES, WAGES, RENT, ETC., PAID TO NONRESIDENT ALIEN INDIVIDUALS AND FOREIGN CORPORATIONS (NOT ENGAGED IN TRADE OR BUSINESS WITHIN THE UNITED STATES AND NOT HAVING ANY OFFICE OR PLACE OF BUSINESS THEREIN)

For the Calendar Year 1919

(Name of withholding agent)

(Address in full)

Do not write in this space

PAYMENT

$

(Cashier's Stamp)

CASH CHECK M.O.

Examined by

2—4347

INSTRUCTIONS

This return is required to be made by all individuals, corporations, and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and officers and employees of the United States having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual or periodical gains, profits, and income of nonresident alien individuals or foreign corporations not engaged in trade or business within the United States and not having any office or place of business within the United States.

The law requires that a tax equal to 8 per centum of the amount paid as salaries, wages, rent, etc., to individuals and 10 per centum of the amount paid to corporations shall be deducted and withheld. If any tax required to be deducted and withheld is paid by the recipient of the income, it shall not be recollected from the withholding agent. Income derived from dividends on the capital stock or from the net earnings of a corporation, joint-stock company, or insurance company, which is taxable upon its net income under the Revenue Act of 1918 is exempt from withholding and should not be reported.

This return must be accompanied by a report on Form 1098 of income paid for every item entered hereon.

I swear (or affirm) that the following is a true and complete return of all payments of salaries, wages, interest, rents, etc., made during the calendar year 1919 by the above withholding agent and of the tax withheld on payments of income, as above described, to nonresident alien individuals and foreign corporations as defined above, the several items being evidenced by reports which are listed below and inclosed herewith showing the name and address of the recipient of the income, the kind and amount of income paid, and the amount of tax withheld.

I further declare that the amount of tax withheld is $..........................

Sworn to and subscribed before me this .... day of ...., 19....... ....

(Signature.)

.... (Signature.) .... (Title.) .... (Capacity in which acting.)

NAME OF INDIVIDUAL OR CORPORATION TO WHOM PAID	ADDRESS IN FULL	AMOUNT OF INCOME PAID	AMOUNT OF TAX WITHHELD
		$	$
Totals		$	$

Form 1042

Annual Return of Normal Income Tax to be Paid at Source

Form 1042 is the return of normal income tax withheld at source on payments of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual or periodical gains, profits and income paid during the year to nonresident alien individuals or foreign corporations not engaged in business and not having an office in the United States.

Interest on bonds of domestic and resident corporations should not be reported on this return. Dividends on the capital stock or from the net earnings of a corporation, joint stock company or insurance company, taxable upon its net income, is exempt from withholding and should not be reported.

Form 1042, executed under oath, must be filed in duplicate by the payor of the income with the collector of internal revenue for the district in which the payor is located, on or before March 1 of the year following that during which the payments were made. This return must be accompanied by a report on Form 1098 for each item entered thereon. The tax withheld must be paid on or before June 15.

Form 1096.
(Revised January 1920)

UNITED STATES INTERNAL REVENUE SERVICE

ANNUAL INFORMATION RETURN

OF

PAYMENTS OF INCOME, ETC., REQUIRED TO BE REPORTED UNDER REVENUE ACT OF FEBRUARY 24, 1919

FOR CALENDAR YEAR 1919

FOR INSTRUCTIONS SEE REVERSE SIDE

THIS RETURN, ACCOMPANIED BY REPORTS ON FORM 1099, MUST BE FORWARDED SO AS TO REACH THE COMMISSIONER OF INTERNAL REVENUE, SORTING SECTION, WASHINGTON, D. C., ON OR BEFORE MARCH 15, 1920.	..... (Name of person or organization by whom payments were made.) ..... (Street and number or rural route.) ..... (City.) (State.)	(Date received)

CHARACTER OF INCOME PAID.	B NUMBER OF REPORT FORMS.	C TOTAL AMOUNT OF PAYMENTS.
FORM 1099.—Interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable gains, profits, and income of $1,000 or more.....	.....	$.....

(DO NOT WRITE IN THIS SPACE)

.....

.....

.....

.....

.....

IMPORTANT NOTICE.

Returns of information are required to be rendered on the basis of the calendar year. Returns for any other period of time will not be accepted.

If an adding machine tape was used in ascertaining the total reported in column C, it should be submitted with the forms.

The name of the individual, corporation, partnership, etc., using Form 1099 may be printed or stamped on each form, if so desired, but this return must be made under oath.

Returns of individuals on this form must be signed and sworn to by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed and sworn to by an officer of the corporation or member of firm.

I swear (or affirm) that to the best of my knowledge and belief the foregoing return and the accompanying reports constitute a true and complete statement of payments of the above-described classes of income made by the person or organization named at the head of this return during the calendar year 1919.

Sworn to and subscribed before me this ..... day

of....., 19....

.....
(Signature.)

.....
(Title.)

.....
(Signature.)

.....
(State whether individual owner, member of firm, or disbursing officer of Government bureau or office, or if officer of corporation give title.)

.....
(State address of person signing if different from that given at head of return.)

C2—9348

Form 1096

Annual Information Return

Form 1096 is the annual return of information of payments of salaries, wages, rent, interest or other fixed or determinable gains. profits and income of $1,000 or more paid during the calendar year to any individual citizen or resident of the United States, domestic partnership, personal service corporation, or fiduciary, (See page 14).

This return is, in effect, a letter of transmittal of Forms 1099, showing the name and address of the payor of the income, the number of reports and the aggregate amount of payments thereon.

Organizations having one or more branch offices should file a complete return on this form showing all payments made by both the main and branch offices, accompanied by Forms 1099. It should be made from the main office and the locations of all branch offices should be noted thereon.

The return, which must be under oath, shall be filed with the Commissioner of Internal Revenue (Sorting Section), Washington, D. C., on or before March 15 for the preceding calendar year.

Form 1096A—UNITED STATES INTERNAL REVENUE SERVICE

MONTHLY INFORMATION RETURN

PAYMENTS OF INTEREST ON BONDS OF DOMESTIC AND FOREIGN CORPORATIONS AND COUNTRIES AND DIVIDENDS ON STOCK OF FOREIGN CORPORATIONS

FOR MONTH OF....., 19

THIS RETURN, ACCOMPANIED BY CERTIFICATES ON FORM 1001, 1001A, AND 1058, MUST BE MAILED TO THE COMMISSIONER OF INTERNAL REVENUE, SORTING DIVISION, WASHINGTON, D. C., ON OR BEFORE THE 20th DAY OF THE MONTH SUCCEEDING THAT FOR WHICH MADE	(Name of debtor organization) (Full post-office address) (Name of bank or paying agent) (Full post-office address)	(Date received)

Class of Income	Number of Certificates	Total Amount of Payments
A. Interest on bonds and other similar obligations of domestic and resident corporations (provided tax was not withheld at source)	(FORM 1001)	$. . . . .
B. Interest on bonds and other similar obligations of domestic and resident corporations (provided tax was not withheld at source)	(FORM 1058)	$. . . . .
C. Interest on bonds of foreign corporations and countries and dividends on stock of foreign corporations	(FORM 1001A)	$. . . . .

INSTRUCTIONS

A. A certificate on **Form 1001** should accompany this return for every payment of *interest on bonds and other similar obligations of domestic and resident corporations*, under the following conditions

1. *Interest on bonds with tax-free-covenant clauses* paid to citizens and residents of the United States (individuals and fiduciaries) claiming personal exemption, domestic and resident corporations, and foreign corporations having an office or place of business in the United States

   In the absence of ownership certificates made by individual owners of tax-free registered bonds the debtor organization shall prepare reports on Form 1000 and forward them to the collector with return Form 1012. If owned by a domestic corporation, or foreign corporation having an office or place of business in the United States, reports on Form 1001 should be prepared. When so used the forms need not be signed.

2. *Interest on bonds without tax-free-covenant clauses* paid to citizens and residents of the United States (individuals and fiduciaries), domestic and resident partnerships and corporations, nonresident alien partnerships, and foreign corporations having an office or place of business in the United States.

   In the case of registered bonds not having tax-free-covenant clauses the debtor organization will prepare reports on Form 1001 and forward them with this return to the Commissioner. When so used the form (1001) need not be signed.

B. Resident collecting agents, responsible banks and bankers receiving interest coupons presented by individual citizens or residents of the United States for collection, may detach certificate Form 1001 and forward it directly to the Commissioner of Internal Revenue, provided certificate Form 1058 (revised) is substituted for the certificate detached. The aggregate number of substitute certificates, Form 1058, should be entered by the debtor corporation on line B, in the column "Number of Certificates."

C. A certificate on **Form 1001A** should be required by individuals, partnerships, and corporations undertaking as a matter of business or for profit the collection of *interest on bonds of foreign corporations and countries and dividends on stock of foreign corporations* by means of coupons, checks, or bills of exchange for citizens and residents of the United States (individuals and fiduciaries), domestic and resident partnerships and corporations, and nonresident alien individuals, partnerships, and corporations.

If the payments consist of interest on bonds (and there is no paying agent in the United States), the last bank or collecting agent handling the item shall detach the certificate, Form 1001A, and forward it directly to the Commissioner of Internal Revenue, accompanied by a return on this form.

If the payments consist of dividends on stock of foreign corporations, the first bank or collecting agent receiving the certificate (Form 1001A) is required to detach and forward it directly to the Commissioner of Internal Revenue. The first bank shall indorse upon the foreign item "Certificate detached and information furnished (insert name and address of licensee)." Substitute certificates are not permitted to be used in the case of foreign items.

If bonds are owned jointly, separate certificates should be made by or for each joint owner. Fiduciaries must enter on the certificates under "Owner of bonds" the name of estate, trust, or beneficiary on behalf of whom the exemption is claimed. Licensed banks and collecting agents not acting as withholding or paying agents for debtor organizations may file one return on this form, making no entries in the spaces at the head of the form for name and address of debtor organization.

I CERTIFY that the foregoing return and the accompanying certificates constitute a true and complete statement of payments of the above-described classes of income made by the person or organization named at the head of this return, during the month stated above.

Dated .....

.....
(Signature)

.....
(Capacity in which acting)

.....
(Address in full)

Form 1096-A

Monthly Information Return

Form 1096-A is the monthly return of information of payments of interest on bonds of domestic and foreign corporations and foreign countries, and dividends on stock of foreign corporations, with which items ownership certificates Form 1001 and Form 1001-A have been filed, disclosing that no withholding is required.

This return should be filed by the debtor corporation or its paying agent with the Commissioner of Internal Revenue (Sorting Division), Washington, D. C., on or before the 20th day of the month succeeding that for which made, accompanied by certificates on Form 1001 (or on Form 1058 when substituted therefor) and on Form 1001-A.

In the absence of ownership certificates made by individual owners of "tax-free" covenant registered bonds, the debtor corporation shall prepare reports on Form 1000 and forward them to the Collector with return Form 1012. If owned by a domestic corporation, or foreign corporation having an office or place of business in the United States, reports on Form 1001 should be prepared. In the case of registered bonds not having "tax-free" covenant clauses, the debtor corporation shall prepare reports on Form 1001 and forward them to the Commissioner with return Form 1096-A. Forms 1000 and 1001 when so used need not be signed.

In the case of interest on bonds of foreign corporations and foreign countries, the return should be made by the paying agent in this country. If there is no paying agent in this country, then by the last bank or collecting agent. In the case of dividends on stock of foreign corporations, the first bank or collecting agent receiving the certificate (Form 1001-A) is required to detach and forward it directly to the Commissioner of Internal Revenue, endorsing upon the foreign item "Certificate detached and information furnished (inserting name and address of licensee)."

Substitute certificates are not permitted to be used in the case of foreign items.

Form 1096 B (Revised January, 1920)—UNITED STATES INTERNAL REVENUE SERVICE

ANNUAL INFORMATION RETURN

PAYMENTS OF INTEREST ON BONDS OF DOMESTIC AND FOREIGN CORPORATIONS AND COUNTRIES, AND DIVIDENDS ON STOCK OF FOREIGN CORPORATIONS

For Calendar Year 19____

THIS RETURN MUST BE FORWARDED SO AS TO REACH THE COMMISSIONER OF INTERNAL REVENUE SORTING DIVISION WASHINGTON, D. C. ON OR BEFORE MARCH 15, OF THE FOLLOWING YEAR

_____
(Name of debtor organization.)

_____
(Full post-office address.)

_____
(Name of bank or paying agent.)

_____
(Full post-office address.)

(Date received)

MONTH	A. Interest on bonds and other similar obligations of domestic and resident corporations				B. Interest on bonds of foreign corporations and countries and dividends on stock of foreign corporations			
	Number of certificates	Amount			Number of certificates	Amount		
January		$				$		
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								
Total		$				$		

This return must be made by debtor corporations, paying agents, or banks, and must show, by months in which the income was paid and reported on monthly returns, the total number of exemption certificates filed with such returns and the total income paid without deduction of tax, as shown by such certificates and returns.

I swear (or affirm) that this return is a full and complete summary of the number of exemption certificates and amount of income of the classes shown above (heretofore reported on monthly returns, which are hereby made a part of this return), paid during the year.

Sworn to and subscribed before me this _____ day of _____, 19____

_____
(Signature.)

_____
(Signature.)

_____
(Capacity in which acting.)

_____
(Title.)

_____
(Address in full.)

Form 1096-B

Annual Information Return

Form 1096-B is the annual return of payments of interest on bonds and other similar obligations of domestic and foreign corporations and foreign countries, and dividends on stocks of foreign corporations.

This return must be filed with the Commissioner of Internal Revenue (Sorting Division), Washington, D. C., by the debtor corporation, paying agent, or bank which is the source of information, on or before March 15 of the year following that for which the return is made, and must show, by months in which the income was paid and reported on monthly returns (Form 1096-A, page 51), the total number of exemption certificates filed with such returns, and the total income paid without deduction of tax as shown by such certificates and returns. The return must be executed under oath.

The Withholding Agent or Collector Receiving This Claim Shall Enter Date of Receipt in This Space.	Do Not Write Here

TREASURY DEPARTMENT
FORM 1115—UNITED STATES INTERNAL REVENUE SERVICE

CLAIM BY NONRESIDENT ALIEN INDIVIDUAL

FOR BENEFIT OF PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

FOR TAXABLE YEAR _____

_____ (Name of withholding agent.) _____ (Street and number.)

_____ (City or town.) _____ (State.)

Claim is hereby made for benefit of the personal exemption and the credit for dependents (if any) provided under section 216 of the Revenue Act of 1918 by (or for)—

Name of claimant _____

Address in the United States. _____

1. Of what country are you a citizen or subject? _____
2. Are you single? _____ 3. Are you married and living with wife or husband? _____
4. Are you head of a family? _____ 5. If head of a family, give age and relationship of those dependent upon you _____
6. If married, has your wife or husband derived income during the taxable year to date from sources in the United States separate from your own? _____
7. If so, is such income included in the income stated below? _____
8. Have you filed a return of net income for all or any of the past four years? _____ 9. If so, state for which years and the Internal Revenue Districts in which filed _____

INCOME OF CLAIMANT, DURING TAXABLE YEAR TO DATE, FROM SOURCES WITHIN THE UNITED STATES.

(1) SALARY OR WAGES.

NAME OF EMPLOYER.	ADDRESS.	PERIOD.	AMOUNT.	
			$	
				$

(2) OTHER INCOME.

NAME OF SOURCE.	ADDRESS.	PERIOD OR DATE.	AMOUNT.	
			$	
				$

Total income of claimant, during taxable year to date, from sources within the United States (X) $ _____

STATEMENT OF CREDITS CLAIMED.

Amount of credits claimed: Personal exemption, $ _____ Credit for dependents, $ _____ Total (Y) $ _____

Total income of claimant, during taxable year to date, from sources within the United States (item X from above) _____ $ _____

Balance of credit (item Y minus item X) _____ $ _____

I swear (or affirm) that the above is, to the best of my knowledge and belief, a true and complete statement of facts in connection with the claim for credits above made.

_____
(If claim is made by agent the reason therefor must be stated on this line.)

Sworn to (or affirmed) and subscribed before me this
_____ day of _____ 19.....

_____ (Signature of individual or agent.)

_____ (Official capacity.) (OVER.) _____ (Address of individual or agent.)

9—6775

Form 1115

Claim by Nonresident Alien Employee for Exemption from Withholding

Form 1115 may be filed by nonresident alien employees with their employers to claim credit for personal exemption, and credit for dependents, or both, in the collection of salary, wages, or other fixed or determinable annual or periodical compensation. A nonresident alien individual is permitted to claim such credit only if the country of which he is a citizen or subject allows a similar credit for personal exemption or credit for dependents, as the case may be, and allows it without discrimination to citizens of the United States not residing in such country. To satisfy the requirements of a "similar credit" it is not necessary that the personal exemption or credit for dependents should be the same as that allowed by the United States statute. For list of foreign countries, citizens or subjects of which are entitled to exemptions, see pages 7 and 8.

Every employer who receives Form 1115, duly filled out and executed under oath, should examine it, and if it appears that the claim is in due form, that it contains no statement which to the knowledge of the employer is untrue, that such employee on the face of the claim is entitled to credit, and that such credit has not been exhausted, the employer need not, until such credit is in fact exhausted, withhold any tax from payments of salary or wages made to such employee.

All affidavits on Form 1115 should be preserved by the employer until the following calendar year and should then be filed with his annual withholding return on Form 1042 with the collector on or before March 1. In case, however, the employer has no withholding to return, all such affidavits of claim so filed with him by employees should be filed directly with the Commissioner of Internal Revenue (Sorting Division), Washington, D.C. with a letter of transmittal on or before March 15.

In all other cases benefit of the credits allowed against net income for the purpose of the normal tax may not be received by a nonresident alien by filing a claim with the withholding agent, but only by claiming them upon filing a return of income in prescribed form.